

## **Compensation, Stipend and Travel Policy For the Tribal Council**

- Title: Compensation and Travel Policy for Tribal Councilors
- References: WOS 2008-014 Constitutionally Mandated Compensation
- Purpose: To establish a general policy to authorize and regulate the payment of compensation, stipends and travel stipends in accordance with tribal policy, statute and internal revenue code.
- Scope: This applies to salary, stipend and travel stipend payments made to Tribal Councilors.
- Policy: Tribal Council, will be paid a monthly salary and stipends in accordance with the Constitutionally Mandated Compensation Statute WOS 2008-014 Internal Revenue Code and this policy based on budgets and funds availability.

Stipends will be paid to Tribal Councilors when meetings are properly authorized with adequate notice, relevant statutes and policies have been adhered to and attendance is verifiable.

Stipends paid to Tribal Council members as elected officials are NOT subject to social security or Medicare taxes, or to unemployment taxes. They are subject to federal income taxation pursuant to revenue ruling 59-354. Although federal income tax withholding is NOT required, Tribal Council members MAY elect to have federal income tax withheld from their payments.

The Accounting Department will establish procedures for paying all salary and stipends through payroll and withholding the appropriate taxes.

The payment of travel stipends will be paid as a payroll check with withholding as designated by each Tribal Councilor.

The payment of travel expenses will be paid as a regular check not subject to any taxation.

- i) Payment of salary shall be made on the 2<sup>nd</sup> and 4<sup>th</sup> week of the month. Meetings: Tribal Council shall be paid stipend and travel for properly scheduled meetings.
- ii) and not phone polls.
- 2) Work Sessions: Tribal Council shall be paid stipend and travel for attendance at properly scheduled work sessions.
  - a) Work sessions shall be:
    - i) Authorized by motion passed at a properly scheduled Constitutional Meeting or Phone Poll of the Council held prior to the date of such work session.

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- (1) The motion authorizing the work session shall state it's purpose, who is authorized to attend, and shall be posted.
- 3) Training and Travel: Tribal Council shall be paid stipend and travel for attendance at training conferences, special events, serving as a representative of the Tribe and other meetings of interest to the Council
  - a) Attendance shall be authorized at a properly scheduled Constitutional Meeting or Phone Poll of the Council held prior to the date of such work session.
    - (1) The motion authorizing the attendance shall state it's purpose and who will be authorized to attend and shall be posted.
  - b) Travel Days: Tribal Council shall be paid travel days for one day immediately prior to and one day immediately following an event of any type approved by Tribal Council that requires attendance outside the Tribe's service area.
- 4) Executive Commissions, Committees, Boards: Tribal Council shall be authorized by approval of this policy to be paid a stipend for attendance at one Executive Commission, Committee, or Board meeting per month.
- 5) Tribal Council Commissions, Committees: Tribal Council shall be authorized by approval of this policy to be paid a stipend and travel for attendance at Tribal Council Committee and Commission meetings and hearings in accordance with any applicable statutes, resolutions, or policies.
- 6) Requests for travel arrangements, hotels, per diem etc must be made on the forms utilized by the government accounting office, be signed by the Tribal Council Office Manager.
- 7) Stipend Rates and payment
  - a) The stipend rate for Tribal Councilors is set in the Constitutionally Mandated Compensation Statute.
  - b) Posting the minutes in which approval for the attendance was made shall suffice although actual posting of meetings and work sessions should be on the calendar independently.
  - c) Payment for stipends, travel, and travel days shall be in accordance with Tribal Accounting Department procedures.
  - d) If a councilor fails to attend a training or event for which advance stipends have been paid the amount will be withheld from any future compensation (salary or stipend).
  - e) Adequate proof of attendance must be provided such as agenda or sign in sheets.
  - f) Requests for travel closeouts must be accompanied by a Travel Narrative.
  - g) All requests for payment of travel and stipend requests must be signed by the Tribal Council Office Manager.

**Stipends and travel days shall not be authorized for days that are covered by salary or any other stipend or travel day.**